

Effective 1/1/2016

59-2-802 Statement of commission transmitted to county auditors -- Contents of statement -- Duties of auditors -- Change of assessment prohibited.

- (1) The commission shall, before June 8, annually transmit to the county auditor of each county to which an apportionment has been made a statement showing:
 - (a) the property assessed;
 - (b) the value of the property, as fixed and apportioned to the tax areas; and
 - (c) the aggregate amount of taxable value placed in dispute in accordance with Section 59-2-1007.
- (2) The county auditor shall enter the:
 - (a) statement on the county assessment roll or book; and
 - (b) amount of the assessment apportioned to the county in the column of the assessment book or roll which shows for the county the total taxable value of all property.
- (3) A county board of equalization may not change any assessment fixed by the commission.

Amended by Chapter 139, 2015 General Session